Office of the Correctional Investigator

2014-15

Report on Plans and Priorities

The Honourable Steven Blaney, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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ESTIMATES

PART III – Departmental Expenditure Plans: Reports on Plans and Priorities

Purpose

Reports on Plans and Priorities (RPP) are individual expenditure plans for each department and agency. These reports provide increased levels of detail over a three-year period on an organization's main priorities by strategic outcome, program and planned/expected results, including links to related resource requirements presented in the Main Estimates. In conjunction with the Main Estimates, Reports on Plans and Priorities serve to inform members of Parliament on planned expenditures of departments and agencies, and support Parliament's consideration of supply bills. The RPPs are typically tabled soon after the Main Estimates by the President of the Treasury Board.

Estimates Documents

The Estimates are comprised of three parts:

Part I - Government Expenditure Plan - provides an overview of the Government's requirements and changes in estimated expenditures from previous fiscal years.

Part II - Main Estimates - supports the appropriation acts with detailed information on the estimated spending and authorities being sought by each federal organization requesting appropriations.

In accordance with Standing Orders of the House of Commons, Parts I and II must be tabled on or before March 1.

Part III - Departmental Expenditure Plans - consists of two components:

- Report on Plans and Priorities (RPP)
- Departmental Performance Report (DPR)

DPRs are individual department and agency accounts of results achieved against planned performance expectations as set out in respective RPPs.

The DPRs for the most recently completed fiscal year are tabled in the fall by the President of the Treasury Board.

Supplementary Estimates support Appropriation Acts presented later in the fiscal year. Supplementary Estimates present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or have subsequently been refined to account for developments in particular programs and services. Supplementary Estimates also provide information on changes to expenditure forecasts of major statutory items as well as on such items as: transfers of funds between votes; debt deletion; loan guarantees; and new or increased grants.

For more information on the Estimates, please consult the Treasury Board Secretariat website[i]

Links to the Estimates

As shown above, RPPs make up part of the Part III of the Estimates documents. Whereas Part II emphasizes the financial aspect of the Estimates, Part III focuses on financial and non-financial performance information, both from a planning and priorities standpoint (RPP), and an achievements and results perspective (DPR).

The Management Resources and Results Structure (MRRS) establishes a structure for display of financial information in the Estimates and reporting to Parliament via RPPs and DPRs. When displaying planned spending, RPPs rely on the Estimates as a basic source of financial information.

Main Estimates expenditure figures are based on the Annual Reference Level Update which is prepared in the fall. In comparison, planned spending found in RPPs includes the Estimates as well as any other amounts that have been approved through a Treasury Board submission up to February 1st (See Definitions section). This readjusting of the financial figures allows for a more up-to-date portrait of planned spending by program.

Changes to the presentation of the Report on Plans and Priorities

Several changes have been made to the presentation of the RPP partially to respond to a number of requests – from the House of Commons Standing Committees on Public Accounts (PAC - Report 15[ii]), in 2010; and on Government and Operations Estimates (OGGO - Report 7[iii]), in 2012 – to provide more detailed financial and non-financial performance information about programs within RPPs and DPRs, thus improving the ease of their study to support appropriations approval.

- In Section II, financial, human resources and performance information is now presented at the Program and Sub-program levels for more granularity.
- The report's general format and terminology have been reviewed for clarity and consistency purposes.
- Other efforts aimed at making the report more intuitive and focused on Estimates information were made to strengthen alignment with the Main Estimates.

How to read this document
RPPs are divided into four sections:

Section I: Organizational Expenditure Overview

This Organizational Expenditure Overview allows the reader to get a general glance at the organization. It provides a description of the organization's purpose, as well as basic financial and human resources information. This section opens with the new Organizational Profile, which displays general information about the organization, including the names of the minister and the deputy head, the ministerial portfolio, the year the organization was established, and the main legislative authorities. This subsection is followed by a new subsection entitled Organizational Context, which includes the *Raison d'être*, the Responsibilities, the Strategic Outcomes and Program Alignment Architecture, the Organizational Priorities and the Risk Analysis. This section ends with the Planned Expenditures, the Alignment to Government of Canada Outcomes, the Estimates by Votes and the Contribution to the Federal Sustainable Development Strategy. It should be noted that this section does not display any non-financial performance information related to programs (please see Section II).

Section II: Analysis of Program(s) by Strategic Outcome(s)

This Section provides detailed financial and non-financial performance information for strategic outcomes, Programs and sub-programs. This section allows the reader to learn more about programs by reading their respective description and narrative entitled "Planning Highlights". This narrative speaks to key services or initiatives which support the plans and priorities presented in Section I; it also describes how performance information supports the organization's strategic outcome or parent program.

Section III: Supplementary Information

This section provides supporting information related to organizational plans and priorities. In this section, the reader will find future-oriented statement of operations and a link to supplementary information tables regarding transfer payments, as well as information related to the greening government operations, internal audits and evaluations, horizontal initiatives, user fees, major crown and transformational projects, and up-front multi-year funding, where applicable to individual organizations. The reader will also find a link to the *Tax Expenditures and Evaluations* publication, produced annually by the Minister of Finance, which provides estimates and projections of the revenue impacts of federal tax measures designed to support the economic and social priorities of the Government of Canada.

Section IV: Organizational Contact Information

In this last section, the reader will have access to organizational contact information.

Definitions

Appropriation
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary Vs. Non-budgetary Expenditures

Budgetary expenditures – operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to crown corporations.
Non-budgetary expenditures – net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Expected Result
An outcome that a program is designed to achieve.

Full-Time Equivalent (FTE)
A measure of the extent to which an employee represents a full person-year charge against a departmental budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada Outcomes

A set of high-level objectives defined for the government as a whole.

Management Resources and Results Structure (MRRS)

A common approach and structure to the collection, management and reporting of financial and non-financial performance information.

An MRRS provides detailed information on all organizational programs (e.g.: program costs, program expected results and their associated targets, how they align to the government's priorities and intended outcomes, etc.) and establishes the same structure for both internal decision making and external accountability.

Planned Spending

For the purpose of the RPP, planned spending refers to those amounts for which a Treasury Board (TB) submission approval has been received by no later than February 1, 2014. This cut-off date differs from the Main Estimates process. Therefore, planned spending may include amounts incremental to planned expenditure levels presented in the 2014-15 Main Estimates.

Program

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results, and that are treated as a budgetary unit.

Program Alignment Architecture

A structured inventory of an organization's programs, where programs are arranged in a hierarchical manner to depict the logical relationship between each program and the Strategic Outcome(s) to which they contribute.

Spending Areas

Government of Canada categories of expenditures. There are four spending areas[iv] (social affairs, economic affairs, international affairs and government affairs) each comprised of three to five Government of Canada outcomes.

Strategic Outcome

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision, and core functions.

Sunset Program

A time-limited program that does not have on-going funding or policy authority. When the program is set to expire, a decision must be made as to whether to continue the program. (In the case of a renewal, the decision specifies the scope, funding level and duration).

Whole-of-Government Framework

A map of the financial and non-financial contributions of federal organizations receiving appropriations that aligns their Programs to a set of high level outcome areas defined for the government as a whole.

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Correctional Investigator's Message

The mandate of the Office of the Correctional Investigator (OCI) reflects fundamental elements of Canadian democratic values and traditions in our criminal justice system. The Office is one of many oversight agencies that exist to provide independent assurance to Canadians and parliamentarians that federal services and programs are delivered in an open, transparent and accountable manner.

As an ombudsman for federally sentenced offenders, independence, impartiality and respect for human rights are the foundations of my Office's mandate. While established in 1973, the Office achieved legislative authority in 1992 with the proclamation of the *Corrections and Conditional Release Act* (*CCRA*). With this legislation, Parliament expressly acknowledged the retained rights of federally sentenced offenders. Since 1973, the Office has maintained a tradition of excellence in achieving this mandate by delivering accessible ombudsman services to the federal offender population, through receiving and resolving individual complaints, conducting systemic investigations into broader issues and, pursuant to the *CCRA,* reviewing cases involving serious bodily injury or deaths in custody, as well as reviewing use of force incidents. The work performed by investigative staff and their ongoing dedication to ensure legal and policy compliance and fair decision-making, is rooted in the principle that offenders, like every other Canadian, must be treated fairly and in accordance with the rule of law.

The inquest into the death of Ashley Smith concluded in December 2013. The jury made 104 recommendations to improve the delivery, management and accountability of mental health care services in federal corrections, many of which reflect those made by this Office. Significantly, the jury's final recommendation calls on the OCI to "monitor and report publicly, and in writing, on the implementation of the recommendations made by this jury annually for the next ten years." If accepted, the resources and capacity, human and financial, required to meet this annual commitment are expected to be significant. I have communicated with the Minister's Office, the Department of Public Safety and Emergency Preparedness and the Correctional Service of Canada (CSC) on this recommendation and how best to address it.

During the reporting period, my Office will pursue and monitor areas of concern, including our corporate priorities which reflect the challenges faced by the CSC in managing Canadian penitentiaries and offenders. As was the case in the previous reporting period, our corporate priorities will continue to be: access to physical and mental health services; preventing deaths in custody; conditions of confinement; issues facing Aboriginal offenders; access to correctional programming; and, issues affecting federally sentenced women. The pursuit and monitoring of these areas include national level systemic investigations.

Specifically, a focus will be placed on community corrections, including the capacity of the CSC to return offenders to the community in a safe and timely manner. We will also assess what and how the CSC services are delivered to those offenders living in our communities.

Additionally, we recognize declining full and day parole grant rates. We will assess challenges and performance in community reintegration, access to programs, vocational training, and case management practices.

My organization's efforts and commitment to monitoring these initiatives and the ongoing resolution of offender complaints in a timely and responsive manner will continue to contribute to the delivery of our important mandate throughout the reporting period.

Howard Sapers
Correctional Investigator

Section I: Organizational Expenditure Overview

Organizational Profile

Minister: The Honourable Steven Blaney, P.C., M.P.

Deputy head: Mr. Howard Sapers

Ministerial portfolio: Public Safety and Emergency Preparedness

Year established: 1973

Main legislative authorities: *Corrections and Conditional Release Act*[v]

Other:

The six corporate priorities consist of the following areas of focus:

- Access to physical and mental health services;
- Preventing deaths in custody;
- Conditions of confinement;
- Issues facing Aboriginal offenders;
- Access to correctional programming; and,
- Issues affecting federally sentenced women.

Organizational priorities ("the how") are as follows:

- Investigate and resolve individual offender issues;
- Review the CSC's management of mandated issues;
- Investigate, resolve and provide leadership on specifically identified systemic issues stemming from the corporate priorities; and,
- Information Management.

Organizational Context

Raison d'être

As the ombudsman for federally sentenced offenders, the Office of the Correctional Investigator (OCI) serves Canadians and contributes to safe, lawful and humane corrections through independent oversight of the Correctional Service of Canada by providing accessible, impartial and timely investigations of individual and systemic concerns. While an independent organization, the Office of the Correctional Investigator is part of the Public Safety and Emergency Preparedness Portfolio.

Responsibilities

The mandate of the OCI, as defined by the *CCRA*, is to function as an Ombudsman for federal offenders. The organization is independent of the CSC and may initiate an investigation on receipt of a complaint by or on behalf of an offender, at the request of the Minister or on its own initiative. The Correctional Investigator is required by legislation to report annually through the Minister of Public Safety and Emergency Preparedness to both Houses of Commons and the Senate.

Strategic Outcome(s) and Program Alignment Architecture (PAA)

1 **Strategic Outcome:** The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.

1.1 **Program:** Ombudsman for federal offenders

Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome
Investigate and resolve individual offender issues	Ongoing	The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.
Description: The primary role for the OCI is to investigate individual offender complaints via a toll-free telephone line, institutional visits, and interviews with offenders, offender groups and CSC staff.		
Why is this a priority? S.167 of the organization's enabling legislation, the *CCRA*, states that: "*It is the function of the Correctional Investigator to conduct investigations into the problems of offenders related to decisions, recommendations, acts or omissions of the Commissioner or any person under the control and management of, or performing services for or on behalf of, the Commissioner that affect offenders either individually or as a group*". **What are the plans for meeting this priority?** Resources (current and incremental) will be directed to lead and conduct investigations; individual complaints will continue to be prioritized and responded to; and, information as well as outcomes will be documented in DATIS – the OCI's case management tool.		

1. Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type[1]	Strategic Outcome
Review the CSC's management of mandated issues	Ongoing	The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.

Description: Review s.19 (serious bodily injury or deaths in custody) investigations and use of force incidents; make representations and/or recommendations to CSC officials at the appropriate level; and monitor/evaluate their response.

Why is this a priority?

The organization's involvement in s.19 reviews is mandated in the *CCRA*. The review and assessment of use of force incidents is in keeping with the recommendations of the *Arbour Commission of Inquiry* and best practices.

What are the plans for meeting this priority?

Resources: Indeterminate Full-Time Equivalents (FTEs) will be committed to ensure the timely review of cases and appropriate interactions with the CSC.

Priority	Type[1]	Strategic Outcome
Investigate, resolve and provide leadership on specifically identified systemic issues stemming from the corporate priorities	Ongoing	The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.

Description: Six systemic areas requiring a specific focus and periodic review have been identified: access to physical and mental health services; preventing deaths in custody; conditions of confinement; issues facing Aboriginal offenders; access to correctional programming; and, issues affecting federally sentenced women.

Why is this a priority?

The completion of national systemic investigations in these areas should result in a reduction in the number of individual offender complaints that the Office receives. More importantly, it should help address long-standing concerns of offenders in relation to their incarceration and safe reintegration in the community as law abiding citizens.

What are the plans for meeting this priority?

Where appropriate, the OCI will conduct reviews and systemic investigations in these areas and increase its outreach efforts towards vulnerable groups, including those suffering from mental health issues.

The OCI will review and make recommendations on the CSC's policies and procedures. It will use comparative analysis of CSC's statistics; institutional performance relating to these corporate priorities; oversight and evaluation through follow-up; and impact analysis of CSC's responses. The organization will focus its efforts and resources in these areas.

The Correctional Investigator will seek opportunities for knowledge transfer including lessons learned related to these corporate priorities from other Ombudsman offices and stakeholders. This will be achieved through public engagements, information sharing and other forms of knowledge exchange.

Priority	Type[1]	Strategic Outcome
Information Management	Ongoing	The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.

Description: A structured approach to the management of information assets will result in the development of the appropriate tools, policies and governance in support of sound information management.

Why is this a priority?

It is a requirement in order to remain compliant with policy and the law.

What are the plans for meeting this priority?

The three-year IM Strategic Plan is now fully implemented. The systems launched to facilitate IM in the organization will be monitored throughout the reporting period. An evaluation of the IM Strategic Plan will also be used to guide next steps in the ongoing requirement for sound IM practices.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
The Office's mandate is national in scope and the sheer number and complexity of issues require flexibility and constant re-evaluation of priorities. The client base and network of stakeholders are dispersed in a large number of often geographically remote locations throughout Canada.	Flexibility and adaptability from staff and management is expected in order to excel in the delivery of the organization's mandate. Moreover, the OCI's terms and conditions of employment state that extensive travel (as much as 60 working days per fiscal year) for persons involved in the investigative process as a requirement.	Ombudsman for federal offenders
The resolution of complaints in an environment traditionally closed to public scrutiny requires that the Office not only be, but be seen to be independent of the CSC, Public Safety and Emergency Preparedness Canada and the Minister.	Ongoing dialogue with stakeholders.	Ombudsman for federal offenders
Given that the authority of the Office rests with its power of persuasion and quality of reporting rather than enforceable recommendations, it is	Canadians' awareness of the issues and recommendations raised by the OCI in its Annual and Special Reports is key to ensuring a positive outcome for offenders and corrections generally. Public	Ombudsman for federal offenders

imperative that appropriate administrative and public mechanisms be available to ensure that reasonable, fair and timely action is taken on the findings and recommendations made by the Office.	mechanisms, such as the Access to Information process, contribute to that awareness.	

Maintaining an independent and objective review process within a correctional environment where the Office has no control over the number and complexity of complaints requiring investigations presents a number of unique challenges. Moreover, the Office does not foresee a decline in either the overall demand for services or in the complexity of the issues it is called upon to address. The environment in which it operates will continue to be extremely challenging.

Planned Expenditures

Budgetary Financial Resources (Planned Spending—dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
4,659,652	4,780,000	4,680,481	4,680,481

Human Resources (Full-time equivalents—FTEs)

2014–15	2015–16	2016–17
36	36	36

Budgetary Planning Summary for Strategic Outcome(s) and Program(s) (dollars)

Strategic Outcome, Program and Internal Services	2011–12 Expenditures	2012–13 Expenditures	2013–14 Forecast Spending	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
Strategic Outcome 1: The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.							
Ombudsman for federal offenders	3,689,306	3,514,836	3,531,964	3,623,993	3,730,000	3,630,481	3,630,481
Strategic Outcome 1 Subtotal	3,689,306	3,514,836	3,531,964	3,623,993	3,730,000	3,630,481	3,630,481
Internal Services Subtotal	1,247,361	1,061,550	1,072,830	1,035,659	1,050,000	1,050,000	1,050,000
Total	4,936,667	4,576,386	4,604,794	4,659,652	4,780,000	4,680,481	4,680,481

Since 2011-12, the organization's Main Estimates and expenditures have remained stable, as will the planned spending data from 2014-15 to 2016-17.

Alignment to Government of Canada Outcomes

2014–15 Planned Spending by Whole-of-Government-Framework Spending Area (dollars)

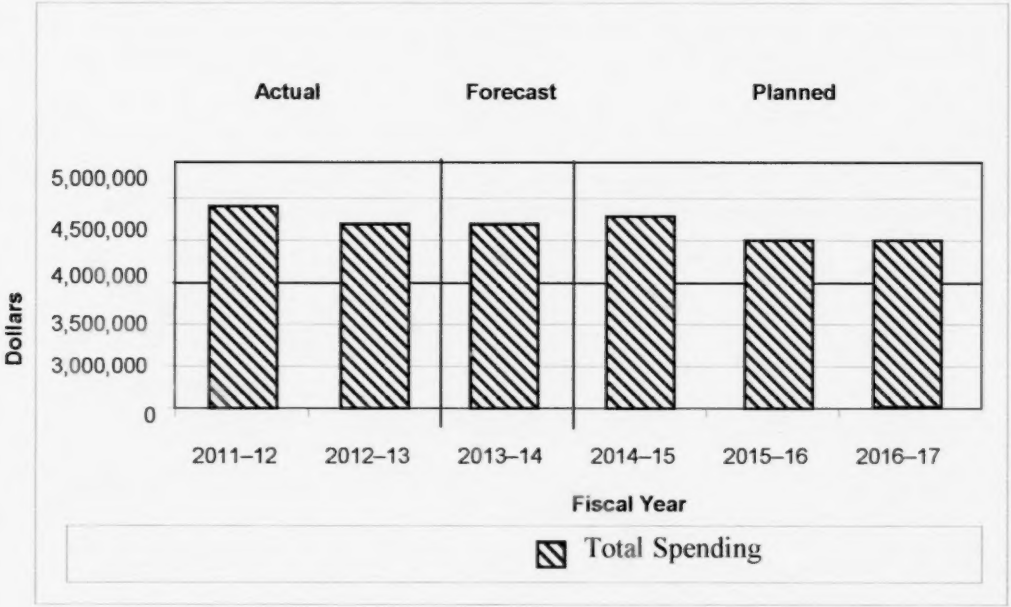
Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Planned Spending
1 The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.	1.1 Ombudsman for federal offenders	Social Affairs	Safe and Secure Communities	4,780,000

Total Planned Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic Affairs	
Social Affairs	4,780,000
International Affairs	
Government Affairs	

Departmental Spending Trend

Departmental Spending Trend Graph



As reflected in this graph, the organization's forecast spending remains consistent until 2016-17. A large part of the OCI's spending (80%) is related to salaries and employee benefits of its 36 FTEs.

Estimates by Vote

For information on the Office of the Correctional Investigator's organizational appropriations, please see the 2014–15 Main Estimates publication[vi]

Contribution to the Federal Sustainable Development Strategy (FSDS)

The Office of the Correctional Investigator also ensures that its decision-making process includes a consideration of the FSDS goals and targets through the strategic environmental assessment (SEA). An SEA for policy, plan or program proposals includes an analysis of the impacts of the proposal on the environment, including on the FSDS goals and targets. The results of SEAs are made public when an initiative is announced or approved, demonstrating that environmental factors were integrated into the decision-making process.

Section II: Analysis of Program(s) by Strategic Outcome

Strategic Outcome: The problems of offenders in the federal correctional system are identified and responded to in a timely fashion.

Program 1.1: Ombudsman for federal offenders

Description:

Through this program, the Office of the Correctional Investigator conducts investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the CSC. It also has a responsibility to review and make recommendations on CSC's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all s.19 investigations performed by CSC following the death of, or serious injury to, an inmate.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
3,623,993	3,730,000	3,630,481	3,630,481

Human Resources (FTEs)

2014–15	2015–16	2016–17
31	31	31

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to be Achieved
To provide responsive and timely Ombudsman services to federal offenders.	Percentage of completed institutional visits.	100% completion rate as per OCI policy and service delivery standards.	March 31, 2015
	Percentage of responses to individual offender complaints (closed cases) by timeframe.	100% completion rate as per OCI policy and service delivery standards.	March 31, 2015
	Percentage of usage by inmate population of OCI services as indicated by the number of interviews and contacts as per DATIS entries.	Equal percentage of usage in comparison to previous fiscal year.	March 31, 2015
	Percentage of recommendations from the Annual Report, other significant reports and requests for information issued by the OCI that are responded to by the CSC.	100% of all recommendations and information requests made to the CSC are responded to in a reasonable manner.	March 31, 2015
	Number of s.19 of the *CCRA* and Use of Force cases reviewed.	100% completion rate as per OCI policy and service delivery standards.	March 31, 2015

Planning Highlights

In the reporting period, the organization expects to house a full complement of investigative staff that will contribute to the delivery of the mandate, bolster systemic investigations and continue to effectively respond to individual offender complaints. It is expected that turnover will not be a factor in 2014-15 allowing for effective planning of institutional assignments, workload distribution and completion of systemic investigations. Notwithstanding, the organization will continue to rely on the ongoing establishment of pools of qualified candidates at every level within the investigative stream.

Internal Services

Description:

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
1,035,659	1,050,000	1,050,000	1,050,000

Human Resources (FTEs)

2014–15	2015–16	2016–17
5	5	5

Planning Highlights

The organization has several memoranda of understanding (MOUs) in place with service providers for the provision of basic corporate services, such as, financial services, pay and compensation, contracting, staffing and other Human Resources services. These MOUs include quality control, oversight, monitoring, and performance indicators, although more work is required with regard to enforceable service standards. Over 50% of the planned spending amount will be utilized for goods and services that benefit the main Program and/or the organization as a whole, for example, consultant contracts and the MOUs. The organization's Internal Services performance is assessed by the Office of the Comptroller General and its core control and horizontal audits.

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations presented in this subsection is intended to serve as a general overview of the Office of the Correctional Investigator's operations. The forecasted financial information on expenses and revenues are prepared on an accrual accounting basis to strengthen accountability, improve transparency and financial management.

Because the future-oriented statement of operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of this report are prepared on an expenditure basis, amounts will differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net costs of operations to the requested authorities, can be found on the Office of the Correctional Investigator's website at:

http://www.oci-bec.gc.ca/cnt/rpt/index-eng.aspx#FOFS[vii]

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31 (dollars)

Financial information	Estimated Results 2013–14	Planned Results 2014–15	Change
Total expenses	5,462,375	5,273,619	188,756
Total revenues	0	0	0
Net cost of operations	5,462,375	5,273,619	188,756

The future-oriented condensed statement of operations was prepared on the basis of government priorities and departmental plans as described in the Report on Plans and Priorities. The information in the estimated results for fiscal year 2013–14 is based on actual results as at January 8th, 2014, and on forecasts for the remainder of the fiscal year. Forecasts have been made for the planned results for the 2014-15 fiscal year.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[viii] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Government Electronic Directory Services[ix]

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Endnotes

i Treasury Board Secretariat: http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp

ii. Selected Departmental Performance Reports for 2008-2009 – Department of Industry, Department of Transport. Report of the Standing Committee on Public Accounts, September 2010, http://www.parl.gc.ca/HousePublications/Publication.aspx?Mode=1&Parl=40&Ses=3&Language=E&DocId=4653561&File=0

iii. Strengthening Parliamentary Scrutiny of Estimates and Supply. Report of the Standing Committee on Government and Operations Estimates, June 2012, http://www.parl.gc.ca/HousePublications/Publication.aspx?DocId=5690996&Language=E&Mode=1&Parl=41&Ses=1

iv Whole of Government Framework: http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx

v Department of Justice: http://laws.justice.gc.ca/eng/acts/C-44.6/index.html

vi Treasury Board Secretariat: http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp

vii Office of the Correctional Investigator: http://www.oci-bec.gc.ca/cnt/rpt/index-eng.aspx#FOFS

viii Department of Finance: http://www.fin.gc.ca/purl/taxexp-eng.asp

ix Government Electronic Directory: http://sagegc-gedsgc.tpsgc-pwgsc.gc.ca/cgi-bin/web500/eng/TE?FN=index.html